

IN THE  
INDIANA TAX COURT

NO.49TI0-9309-TA-70

TOWN OF ST. JOHN, et al.,	)
	)
Petitioners,	)
	)
v.	)
	)
DEPARTMENT OF LOCAL	)
GOVERNMENT FINANCE as successor	)
to the STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondent.	)

**MONTHLY REPORT 34**

As successor to the State Board of Tax Commissioners, this is monthly report thirty-four from the Department of Local Government Finance ("DLGF") under the Court's order dated May 31,2000,729 N.E.2d 242,247. The report explains the DLGF's activities during March 2003 to implement the Court's order.

*Lake County Reassessment*

Officials of the DLGF met with its contractors for the reassessment project on March 6, 2003, in Merrillville, Indiana. The project manager continues to meet and confer on a daily basis to make sure the reassessment is on target. The individual status of each township is attached to this report in an Executive Summary . *See attached Executive Summary*. The reassessment project is ahead of its October 1,2003, predicted

completion date. There is a small percentage of residential data not collected in St. John Township, but CLT believes the township will still be costed on schedule.

Officials of the DLGF and contractors finalized the dates for up-coming informal meetings to be held with the township assessors in Lake County. Members of the DLGF staff as well as contractors will spend two days with local township assessors in an effort to explain to them where their township is in the reassessment and the steps taken to assure the assessments are valid. The informal meetings are scheduled to take place April 8 & 9, 2003.

#### *Training.*

Five (5) Level I & II certification exams were held in the month of March as well as two (2) personal property continuing education classes. A special requested class on the issue of sales disclosure forms was presented at the Northwest District Assessors meeting, March 20, 2003. Kurt Barrow, Director of the Assessment Division, spoke on obsolescence and equalization at a seminar given by the Indiana Farm Bureau March 14, 2003.

#### *Reassessment survey*

The March 2003, reassessment survey was distributed to the Indiana General Assembly and members of the press March 24, 2003. *See attached memorandum.* This survey may be viewed at the DLGF web-site. [www.in.gov/dlgf/](http://www.in.gov/dlgf/). The survey suggests that most counties are progressing forward with the reassessment, but only a few may make the May billing deadline.

### *County Ratio Studies*

The DLGF has approved the ratio studies of eight counties. This allows the county assessor to proceed forward with supplying the county auditor certified values. Bartholomew, Hamilton, Howard, Monroe, Putnam, Tippecanoe, Vanderburgh and Wells County have been proved.

### *Software Certification*

The DLGF added Martin Browning, Inc, to the list of state certified vendors March 27, 2003. Fifty-seven counties have completed final certification of their software systems.

### *Lake County Appeal Process*

Proposed House Bill 1535 requiring a unique process for Lake County appeals, passed the House, was heard and received in the Senate and is awaiting final passage.

### *Brown County*

The DLGF issued a letter March 21, 2003, to local Brown County government officials on the conduct of reassessment in that county. The reassessment in Brown County recently came to a standstill. The DLGF subpoenaed the records of the contractor that was hired to perform the reassessment and reviewed the progress to date. Brown County officials have scheduled a public meeting to discuss how to proceed forward with reassessment in light of the state's review. The meeting is scheduled for March 31, 2003. *See attached letter.*

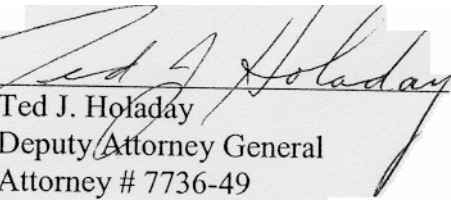
### *2003 Legislation*

The Commissioner of the Department testified in favor of HB 1219, which offers counties that may not complete reassessment by the end of this year the option of

provisional billing based on last year's assessed values. This option would lessen the blow of double bills in 2004. The March survey conducted by the DLGF shows that twenty-four (24) counties may not be complete until the end on 2002. This bill offers the counties an opportunity to collect some taxes to keep local units of government running.

Respectfully submitted,

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